

## Summary: Special Revenue Funds

Summary	2005-2006 Actual Expenditures	2006-2007 Original Budget	2006-2007 12 Month Estimate	2007-2008 Department Requested	2007-2008 Commissioner Approved
▽ <i>Expenditures</i>					
Personnel	\$105,762	\$132,686	\$102,051	\$173,316	\$173,316
Operating	\$4,292,966	\$4,177,043	\$4,308,399	\$4,425,936	\$4,849,426
Capital	\$2,201,692	\$161,218	\$37,586	\$997,352	\$251,968
Transfers	\$1,119,569	\$1,653,606	\$1,612,070	\$1,547,692	\$1,412,285
<b>Total Expenditures</b>	<b>\$7,719,990</b>	<b>\$6,124,553</b>	<b>\$6,060,106</b>	<b>\$7,144,296</b>	<b>\$6,686,995</b>
▽ <i>Revenues</i>					
Taxes	\$4,312,002	\$4,172,231	\$4,353,656	\$4,842,639	\$5,164,362
Licenses & Permits	\$4,576,010	\$0	\$0	\$0	\$0
Investment Income	\$410,617	\$11,294	\$31,347	\$10,201	\$10,201
Service Charges	\$1,653,559	\$1,274,211	\$1,394,138	\$1,274,211	\$1,274,211
Other Fin. Sources	\$0	\$383,817	\$490,805	\$1,017,245	\$238,221
<b>Total Revenues</b>	<b>\$10,952,188</b>	<b>\$5,841,553</b>	<b>\$6,269,946</b>	<b>\$7,144,296</b>	<b>\$6,686,995</b>
<b>Net Expenditures</b>	<b>(\$3,232,198)</b>	<b>\$283,000</b>	<b>(\$209,840)</b>	<b>\$0</b>	<b>\$0</b>
FTEs	0.00	0.00	0.00	0.00	0.00

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# FIRE DISTRICTS

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## PROGRAM DESCRIPTION

Fire protection in Durham County is provided within seven fire districts, which are tax-supported by residents of each respective district. Services are provided by incorporated volunteer fire departments. In addition to fire protection, Durham County fire departments provide emergency medical services within their districts. All departments respond to requests for assistance to surrounding departments and counties under mutual aid agreements. Coordination of these fire and rescue services is provided by the Durham County Fire Marshal and Emergency Medical Services departments.

The following rates are proposed for the upcoming year:

Fire Districts	FY 06-07 Tax Rate	FY 07-08 Requested Tax Rate	FY 07-08 Approved Tax Rate
Bethesda	.0650	.0850	.0850
Lebanon	.0750	.1000	.1000
Parkwood	.1100	.1100	.1100
Redwood	.1000	.1100	.1150
New Hope	.0675	.0675	.0675
Eno	.0570	.0570	.0570
Bahama	.0600	.0600	.0600

\*New Hope and Eno rates established by neighboring Orange County through an inter-local agreement.

## 2007-2008 HIGHLIGHTS

The following districts have requested tax rate increases: Bethesda (0.0200 increase), Lebanon (.0250 increase), and Redwood (.0150 increase).

The Redwood Volunteer Fire District Board voted to eliminate the full time County firefighter positions that were housed at the Redwood Fire Department. This reduced the amount of the transfer from the Special Revenue Fund to the General Fund which is reflected on page 274.

# Bethesda Fire District Fund

Fund: Bethesda Fire District

Functional Area: Public Safety

Fund: 2002130000

Summary	2005-2006 Actual Expenditures	2006-2007 Original Budget	2006-2007 12 Month Estimate	2007-2008 Department Requested	2007-2008 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$449,705	\$165,948	\$152,959	\$324,482	\$323,341
Transfers	\$688,003	\$815,450	\$828,439	\$936,646	\$937,787
<b>Total Expenditures</b>	<b>\$1,137,708</b>	<b>\$981,398</b>	<b>\$981,398</b>	<b>\$1,261,128</b>	<b>\$1,261,128</b>
▽ <i>Revenues</i>					
Taxes	\$1,006,345	\$977,785	\$1,001,365	\$1,257,334	\$1,257,334
Investment Income	\$10,416	\$3,613	\$1,786	\$3,794	\$3,794
<b>Total Revenues</b>	<b>\$1,016,761</b>	<b>\$981,398</b>	<b>\$1,003,151</b>	<b>\$1,261,128</b>	<b>\$1,261,128</b>
<b>Net Expenditures</b>	<b>\$120,947</b>	<b>\$0</b>	<b>(\$21,753)</b>	<b>\$0</b>	<b>\$0</b>
FTEs	0.00	0.00	0.00	0.00	0.00

# Lebanon Fire District Fund

Fund: Lebanon Fire District

Functional Area: Public Safety

Fund: 2002140000

Summary	2005-2006 Actual Expenditures	2006-2007 Original Budget	2006-2007 12 Month Estimate	2007-2008 Department Requested	2007-2008 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$400,000	\$477,746	\$456,110	\$486,530	\$485,960
Transfers	\$327,245	\$435,292	\$456,928	\$473,928	\$474,498
<b>Total Expenditures</b>	<b>\$727,245</b>	<b>\$913,038</b>	<b>\$913,038</b>	<b>\$960,458</b>	<b>\$960,458</b>
▽ <i>Revenues</i>					
Taxes	\$715,133	\$693,535	\$725,069	\$957,973	\$957,973
Investment Income	\$19,558	\$2,367	\$5,588	\$2,485	\$2,485
Other Fin. Sources	\$0	\$217,136	\$182,381	\$0	\$0
<b>Total Revenues</b>	<b>\$734,691</b>	<b>\$913,038</b>	<b>\$913,038</b>	<b>\$960,458</b>	<b>\$960,458</b>
<b>Net Expenditures</b>	<b>(\$7,446)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
FTEs	0.00	0.00	0.00	0.00	0.00

# Parkwood Fire District Fund

Fund: Parkwood Fire District

Functional Area: Public Safety

Fund: 2002150000

Summary	2005-2006 Actual Expenditures	2006-2007 Original Budget	2006-2007 12 Month Estimate	2007-2008 Department Requested	2007-2008 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$1,125,434	\$1,093,234	\$1,093,234	\$1,092,633	\$1,092,633
<b>Total Expenditures</b>	<b>\$1,125,434</b>	<b>\$1,093,234</b>	<b>\$1,093,234</b>	<b>\$1,092,633</b>	<b>\$1,092,633</b>
▽ <i>Revenues</i>					
Taxes	\$1,127,878	\$1,093,234	\$1,125,598	\$1,092,633	\$1,092,633
Investment Income	(\$2,351)	\$0	(\$2,108)	\$0	\$0
<b>Total Revenues</b>	<b>\$1,125,527</b>	<b>\$1,093,234</b>	<b>\$1,123,490</b>	<b>\$1,092,633</b>	<b>\$1,092,633</b>
<b>Net Expenditures</b>	<b>(\$93)</b>	<b>\$0</b>	<b>(\$30,256)</b>	<b>\$0</b>	<b>\$0</b>
FTEs	0.00	0.00	0.00	0.00	0.00

# Redwood Fire District Fund

Fund: Redwood Fire District

Functional Area: Public Safety

Fund: 2002160000

Summary	2005-2006 Actual Expenditures	2006-2007 Original Budget	2006-2007 12 Month Estimate	2007-2008 Department Requested	2007-2008 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$499,574	\$501,438	\$564,452	\$536,805	\$669,325
Transfers	\$104,322	\$119,864	\$56,850	\$137,118	\$0
<b>Total Expenditures</b>	<b>\$603,896</b>	<b>\$621,302</b>	<b>\$621,302</b>	<b>\$673,923</b>	<b>\$669,325</b>
▽ <i>Revenues</i>					
Taxes	\$579,636	\$564,080	\$582,653	\$638,916	\$667,958
Investment Income	\$4,896	\$1,302	\$78	\$1,367	\$1,367
Other Fin. Sources	\$0	\$55,920	\$38,571	\$33,640	\$0
<b>Total Revenues</b>	<b>\$584,531</b>	<b>\$621,302</b>	<b>\$621,302</b>	<b>\$673,923</b>	<b>\$669,325</b>
<b>Net Expenditures</b>	<b>\$19,364</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
FTEs	0.00	0.00	0.00	0.00	0.00

# New Hope Fire District Fund

Fund: New Hope Fire District

Functional Area: Public Safety

Fund: 2002170000

Summary	2005-2006 Actual Expenditures	2006-2007 Original Budget	2006-2007 12 Month Estimate	2007-2008 Department Requested	2007-2008 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$36,443	\$41,395	\$41,395	\$41,773	\$41,773
<b>Total Expenditures</b>	<b>\$36,443</b>	<b>\$41,395</b>	<b>\$41,395</b>	<b>\$41,773</b>	<b>\$41,773</b>
▽ <i>Revenues</i>					
Taxes	\$39,057	\$41,220	\$42,002	\$41,589	\$41,589
Investment Income	\$1,088	\$175	\$520	\$184	\$184
<b>Total Revenues</b>	<b>\$40,144</b>	<b>\$41,395</b>	<b>\$42,522</b>	<b>\$41,773</b>	<b>\$41,773</b>
<b>Net Expenditures</b>	<b>(\$3,701)</b>	<b>\$0</b>	<b>(\$1,127)</b>	<b>\$0</b>	<b>\$0</b>
FTEs	0.00	0.00	0.00	0.00	0.00

# Eno Fire District Fund

Fund: Eno Fire District

Functional Area: Public Safety

Fund: 2002190000

Summary	2005-2006 Actual Expenditures	2006-2007 Original Budget	2006-2007 12 Month Estimate	2007-2008 Department Requested	2007-2008 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$0	\$16,210	\$16,210	\$16,778	\$16,778
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$16,210</b>	<b>\$16,210</b>	<b>\$16,778</b>	<b>\$16,778</b>
▽ <i>Revenues</i>					
Taxes	\$16,178	\$16,133	\$16,626	\$16,697	\$16,697
Investment Income	\$630	\$77	\$581	\$81	\$81
<b>Total Revenues</b>	<b>\$16,808</b>	<b>\$16,210</b>	<b>\$17,207</b>	<b>\$16,778</b>	<b>\$16,778</b>
<b>Net Expenditures</b>	<b>(\$16,808)</b>	<b>\$0</b>	<b>(\$997)</b>	<b>\$0</b>	<b>\$0</b>
FTEs	0.00	0.00	0.00	0.00	0.00

# Bahama Fire District Fund

**Fund:** Bahama Fire District

**Functional Area:** Public Safety

**Fund:** 2002210000

Summary	2005-2006 Actual Expenditures	2006-2007 Original Budget	2006-2007 12 Month Estimate	2007-2008 Department Requested	2007-2008 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$613,461	\$480,937	\$480,937	\$530,905	\$530,905
<b>Total Expenditures</b>	<b>\$613,461</b>	<b>\$480,937</b>	<b>\$480,937</b>	<b>\$530,905</b>	<b>\$530,905</b>
▽ <i>Revenues</i>					
Taxes	\$499,925	\$479,567	\$536,065	\$529,466	\$529,466
Investment Income	\$15,742	\$1,370	\$4,356	\$1,439	\$1,439
<b>Total Revenues</b>	<b>\$515,667</b>	<b>\$480,937</b>	<b>\$540,421</b>	<b>\$530,905</b>	<b>\$530,905</b>
<b>Net Expenditures</b>	<b>\$97,794</b>	<b>\$0</b>	<b>(\$59,484)</b>	<b>\$0</b>	<b>\$0</b>
FTEs	0.00	0.00	0.00	0.00	0.00

# Special Butner District Fund

**Fund:** Special Butner District

**Functional Area:** Public Safety

**Fund:** 2002250000

Summary	2005-2006 Actual Expenditures	2006-2007 Original Budget	2006-2007 12 Month Estimate	2007-2008 Department Requested	2007-2008 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$11,450	\$0	\$15,069	\$15,691	\$15,691
<b>Total Expenditures</b>	<b>\$11,450</b>	<b>\$0</b>	<b>\$15,069</b>	<b>\$15,691</b>	<b>\$15,691</b>
▽ <i>Revenues</i>					
Taxes	\$15,022	\$0	\$16,196	\$15,349	\$15,349
Investment Income	\$180	\$0	\$137	\$342	\$342
<b>Total Revenues</b>	<b>\$15,201</b>	<b>\$0</b>	<b>\$16,333</b>	<b>\$15,691</b>	<b>\$15,691</b>
<b>Net Expenditures</b>	<b>(\$3,751)</b>	<b>\$0</b>	<b>(\$1,264)</b>	<b>\$0</b>	<b>\$0</b>
FTEs	0.00	0.00	0.00	0.00	0.00

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# SPECIAL PARK DISTRICT

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## PROGRAM DESCRIPTION

On May 27, 1986, the Durham County Commissioners established a research and production service district coterminous with the portion of the Research Triangle Park located within Durham County. The purpose of the district is to provide and maintain certain services and facilities in addition to services and facilities currently provided by the county.

The tax rate is set at \$0.0374 for fiscal year 2007-2008. This revenue will be used to design pedestrian/jogging trails on Louis Stephens Drive and Little Drive, support of travel demand management, support for the RTP Environmental Committee, sign maintenance, roadside landscaping, turning lanes at the intersection of NC 54 and T. W. Alexander Drive and maintenance and administrative costs.

## Special Park District Fund

**Fund:** Special Park District

**Functional Area:** Economic & Physical Development

**Fund:** 2002220000

Summary	2005-2006 Actual Expenditures	2006-2007 Original Budget	2006-2007 12 Month Estimate	2007-2008 Department Requested	2007-2008 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$313,264	\$307,162	\$307,162	\$293,191	\$585,872
<b>Total Expenditures</b>	<b>\$313,264</b>	<b>\$307,162</b>	<b>\$307,162</b>	<b>\$293,191</b>	<b>\$585,872</b>
▽ <i>Revenues</i>					
Taxes	\$312,828	\$306,677	\$308,082	\$292,682	\$585,363
Investment Income	\$1,144	\$485	\$447	\$509	\$509
<b>Total Revenues</b>	<b>\$313,972</b>	<b>\$307,162</b>	<b>\$308,529</b>	<b>\$293,191</b>	<b>\$585,872</b>
<b>Net Expenditures</b>	<b>(\$709)</b>	<b>\$0</b>	<b>(\$1,367)</b>	<b>\$0</b>	<b>\$0</b>
FTEs	0.00	0.00	0.00	0.00	0.00



# EMERGENCY SERVICES TELEPHONE SYSTEM

On November 25, 1991, the Board of County Commissioners adopted an ordinance to impose a monthly surcharge on local GTE (now Verizon) telephone subscribers (set at \$0.60 per month). Surcharge revenues were to recover the expenses associated with 911 emergency telephone service and to finance the implementation of an enhanced E-911 emergency communications system.

In addition this fund receives Wireless 9-1-1 Surcharge monies which are segregated and tracked separately. The Wireless Surcharge amount is set by the State Legislature and is currently at \$0.80 per month.

The Emergency Communications Center has developed and executed an action plan to implement an enhanced 911 communications system (E-911). E-911 is the most advanced emergency communications system available. E-911 increases the speed and accuracy of emergency response by automatically identifying an emergency caller's address and telephone number.

For FY 2007-2008 the Durham Emergency Communications Department or DECC, plans to implement a Next Generation 911 system (NG911). This new 911 Telephone System will provide:

- Standardization of the telephone systems between the primary and backup 9-1-1 centers. Currently the backup center has no capability to display the caller's location or telephone number.
- Both centers could be on line and active at the same time providing for additional call taking and radio positions in a dynamic event. Presently only one center can receive 9-1-1 calls at a time.
- Instant routing of administrative, ring-down and 911 lines by local control. Presently it takes approximately one hour to transfer the administrative and ring down lines to the back up center and the subsequent reversal back to the primary. A NG911 system allows for local control that can transfer these lines immediately.

This system is budgeted through a 3 year lease at an annual cost of \$241,968.

## Emergency Services Telephone Fund

**Fund:** Emergency Services Telephone

**Functional Area:** Public Safety

**Fund:** 2002240000

Summary	2005-2006 Actual Expenditures	2006-2007 Original Budget	2006-2007 12 Month Estimate	2007-2008 Department Requested	2007-2008 Commissioner Approved
▽ <i>Expenditures</i>					
Personnel	\$105,762	\$132,686	\$102,051	\$173,316	\$173,316
Operating	\$799,710	\$1,092,973	\$1,180,871	\$1,087,148	\$1,087,148
Capital	\$2,201,692	\$161,218	\$37,586	\$997,352	\$251,968
<b>Total Expenditures</b>	<b>\$3,107,165</b>	<b>\$1,386,877</b>	<b>\$1,320,508</b>	<b>\$2,257,816</b>	<b>\$1,512,432</b>
▽ <i>Revenues</i>					
Investment Income	\$45,294	\$1,905	\$19,962	\$0	\$0
Service Charges	\$1,653,559	\$1,274,211	\$1,394,138	\$1,274,211	\$1,274,211
Other Fin. Sources	\$0	\$110,761	\$0	\$983,605	\$238,221
<b>Total Revenues</b>	<b>\$1,698,853</b>	<b>\$1,386,877</b>	<b>\$1,414,100</b>	<b>\$2,257,816</b>	<b>\$1,512,432</b>
<b>Net Expenditures</b>	<b>\$1,408,312</b>	<b>\$0</b>	<b>(\$93,592)</b>	<b>\$0</b>	<b>\$0</b>
FTEs	0.00	0.00	0.00	0.00	0.00

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# REAPPRAISAL RESERVE FUND

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## PROGRAM DESCRIPTION

State law allows for the establishment of a Reappraisal Reserve Fund to finance the revaluation of real property in Durham County. The County must revalue all real property a minimum of eight- (8) years, but may conduct countywide appraisals more often. Each year the County appropriates approximately one eighth (1/8) of the estimated cost of the revaluation to this reserve as required by law.

The revaluation in 1985 was performed under contract with a specialty firm. In December 1989, the Board of County Commissioners approved a major reorganization of the Tax Assessor's office with the goal of conducting an in-house revaluation in 1993. The revaluation was effective January 1, 1993 reflecting market value for all real property in Durham County. The tax rates in FY 1993-1994 reflected the new values.

The most recent County revaluation was conducted during the 2000-01 fiscal year. Fiscal year 2001-2002 felt the effects of this revaluation in the tax rate established by the Board of County Commissioners. While the County tax rate dropped significantly, it was offset by the increased value of the property being taxed, effectively bringing the County the same amount of revenue as the pre-revaluation tax rate. Tax increases or decreases occur after the tax rate has been lowered.

The revaluation of property has become on-going process and not a process that only takes place in the year the revaluation takes effect. Thus, it is more efficient for the County to appropriate the annual cost of revaluation in the Tax Department's operating budget. With this process in place, there is no longer a need for the Reappraisal Reserve Fund. Therefore, the reappraisal reserve fund was closed in FY2007 and the fund balance of \$269,853 was transferred to the general fund and appropriated in the tax department's operating budget.

Beginning in FY2008, the annual cost of revaluation will be appropriated in the tax department's operating budget.

# Reappraisal Reserve Fund

Fund: Reappraisal Reserve

Functional Area: General Government

Fund: 2002500000

Summary	2005-2006 Actual Expenditures	2006-2007 Original Budget	2006-2007 12 Month Estimate	2007-2008 Department Requested	2007-2008 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$43,925	\$0	\$0	\$0	\$0
Transfers	\$0	\$283,000	\$269,853	\$0	\$0
<b>Total Expenditures</b>	<b>\$43,925</b>	<b>\$283,000</b>	<b>\$269,853</b>	<b>\$0</b>	<b>\$0</b>
▽ <i>Revenues</i>					
Investment Income	\$13,414	\$0	\$0	\$0	\$0
Other Fin. Sources	\$0	\$0	\$269,853	\$0	\$0
<b>Total Revenues</b>	<b>\$13,414</b>	<b>\$0</b>	<b>\$269,853</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Expenditures</b>	<b>\$30,511</b>	<b>\$283,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
FTEs	0.00	0.00	0.00	0.00	0.00

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